

Departmental Examination of Engineering Officers,
May-2015

ACCOUNTS

(Without Books)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks
for the questions.

GROUP – A

Answer *all* questions.

Each question carries 2 marks each.

Choose the correct answer and write in the answer
sheet. $2 \times 25 = 50$

1. Preliminary estimate of a building is required
to be prepared on the basis of
 - (a) Detailed drawings and designs
 - (b) Plinth area
 - (c) Lumpsum
 - (d) None of the above

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2. Time schedule for preparation and issue of NIT
- (a) 3 months
 - (b) 6 months
 - (c) 9 months
 - (d) None of the above
3. Stock register of Measurement Books should be maintained in form
- (a) CPWA – 2
 - (b) CPWA – 52
 - (c) CPWA – 92
 - (d) None of the above
4. In case of works outside headquarters of the Sub-Division, before preparing final bills, the AE should check measure upto
- (a) 50% of the value of work done
 - (b) 100% of the value of work done
 - (c) 10% of the value of work done
 - (d) None of the above

5. A register shall be maintained to account for Muster Roll forms in Form
- (a) CE – 44
 - (b) CE – 54
 - (c) CE – 64
 - (d) CE – 74
6. First and Final Bill is prepared in Form
- (a) CPWA – 22
 - (b) CPWA – 22-A
 - (c) CPWA – 24
 - (d) CPWA – 24-A
7. Restricted tenders can be called for
- (a) Where the work is of special nature
 - (b) Where the work is of secret nature
 - (c) None of the above is correct
 - (d) Both of the above is correct

8. If the contractor does not rectify the defect noticed during execution of work

- (a) The work should be got redone or rectified departmentally by engaging skilled labourers at the contractor's cost
- (b) The work should be got redone or rectified departmentally by engaging another contractor at the Department's cost
- (c) The work should be left as it is and the contractors will be paid at the reduced rate
- (d) The work should be rescinded and fresh tender will be invited.

9. Which statement is correct ?

- (i) Clause 10(C) of Forms PWD-7 and 8 provides for re-imbursement to contractor of escalation caused in the price of material incorporated in the works and/or wages of labour and the increase exceeds 10 per cent of the price and/or wages which were prevailing at the time of receipt of tender for the work.

(ii) Such increase should have happened during the progress of the work and the increase is not attributable to delay in the execution of the contract within the control of the contractor.

- (a) Only (i) is correct
- (b) Only (ii) is correct
- (c) Both (i) and (ii) are correct
- (d) None of the above is correct

10. Materials should be issued on receipt of indent on

- (a) Form-6
- (b) Form-7
- (c) Form-8
- (d) Form-9

11. Which of the following documents does not accompany the monthly account, which submitted to AG on or before 5th of the following month:

- (a) Cash account along with Vouchers and classified Abstract of Revenue and Expenditure.

- (b) Copy of the monthly registers of cheques drawn.
- (c) Abstract of Contractors' and Disbursers' Ledger.
- (d) Schedules of Remittances, and of transactions with other Govts, Railways etc.

12. Cheque issued by a Divisional Officer on 1st May is payable:

- (a) Upto 31st July.
- (b) Upto 31st October
- (c) Upto 31st August
- (d) Upto 30th November

13. Unpaid muster-roll wages are posted in the works abstract as:

- (a) Plus entry under Contractors- Other Transactions
- (b) Minus entry under Contractors- Other Transactions
- (c) Plus entry under Labourers
- (d) Minus entry under Labourers.

14. A contractor is to be paid for 20 Cum of RCC work at 20% above the estimated rate of Rs. 2000 per Cum. Recover for steel @ Rs. 500 per Cum of RCC and Rs. 50 per Cum for water for curing. He will be paid :

(a) $(Rs\ 2000 \times 20)$ plus 20% of it minus $Rs.\ 550 \times 20$.

(b) $Rs\ (2000 - 550) \times 20 + 20\%$ of it.

(c) $Rs\ (2000 - 500) \times 20 + 20\%$ of it minus $Rs.\ 50 \times 20$.

(d) None is correct

15. Acceptable combination to submit earnest money of Rs. 6 lakh is :

(a) Cash Rs. 10,000, Bank draft Rs. 90,000 and Bank Guarantee Rs. 5 lakh

(b) Cash Rs. 10,000, Bank draft Rs. 2,90,000 and Bank Guarantee Rs. 3 lakh

(c) Cash Rs. 1,00,000, Bank draft Rs. 4,00,000 and Bank Guarantee Rs. 1 lakh

(d) All the above options are acceptable.

16. If a tenderer fails to furnish performance guarantee within the prescribed period, his Earnest Money:

- (a) Would stand forfeited in full without any notice.
- (b) Would stand forfeited 50% without any notice.
- (c) Would stand forfeited in full but after giving him notice.
- (d) Would stand forfeited 50% but after giving him notice.

17. Write the incorrect statement :

- (a) In case of works at headquarters of the Sub-Division, AE should check measure not less than 50% of the value of the measurements recorded by his Junior Engineer before any running/final bill is paid.
- (b) While test checking the works of repetitive type, the Assistant Engineer (Elect) should test check 100% of all items of at least one unit, taken at random, besides test checking isolated and individual items in other units to bring the total extent of check measurement to the desired limit of 50% of value of work done.

- (c) Besides the mandatory test check of RCC and hidden items of work, the test check of measurements by Assistant Engineer shall also include not less than 10% of the plumbing work for sanitary and water supply wherever applicable.
 - (d) In the case of works outside the headquarters of the Sub-Division costing upto 20% of his tender acceptance power, check measurements by the Assistant Engineer need not be insisted upon. He will, however, have to accept general responsibility for the correctness of the bill as a whole.
18. Advance payment made to the contractor in the circumstances when
- (a) Work done but not yet measured
 - (b) Work done and duly measured
 - (c) Shortage of fund
 - (d) In all the above cases.
19. Measurement Book is maintained in Form
- (a) CPWA 22
 - (b) CPWA 22A
 - (c) CPWA 23
 - (d) CPWA 23A

20. To prepare detailed estimate of cost of work, which of the following is not required

- (a) Drawings of the work concerned.
- (b) Specifications of the items of work to be done.
- (c) Schedule of rates of cost of each item of work.
- (d) Issue rate of materials to be consumed on it.

21. Works Accounts are based on the following initial records :

- (a) Muster Roll
- (b) Transfer Entry
- (c) Work Charged Establishment Bill
- (d) Measurement Book.

22. As a proof of his check of the entries in the Cash Book (or Stock Account), the Divisional accountant should :

- (a) Affix his dated initials after the last entry of the month.

- (b) Affix his dated initials against each entry in the Cash Book.
- (c) Affix his dated initials against last entry in the Cash Book..
- (d) Certify so in the monthly account submitted to the Accounts Office.

23. Rents of PWD Rest Houses, Circuit Houses, Rent of Furniture and Amenities provided would be credited to:

- (a) 0202
- (b) 0216
- (c) 0059
- (d) 1054.

24. Repairs to the roads and bridges of a State Highway damaged by floods (treated as direct relief works) is debited to:

- (a) 2059
- (b) 0059
- (c) 3054
- (d) 2245.

25. Register of works is a register of

- (a) Sanctioned works under execution in a sub-Division.
- (b) Sanctioned works under execution in a Division.
- (c) Works showing expenditure from month to month on each work under execution in a sub-Division.
- (d) Works showing expenditure from month to month on each work under execution in a Division.

GROUP-B

Answer any 25 (twenty five) from the following questions: $2 \times 25 = 50$

26. How is a Cash Book balanced ?

27. List out the entries required to be made in red ink in the Cash Book.

28. What is the difference between imprest and temporary advance ?

29. Define 'Local Fund'.

30. Which includes under 'Temporary Establishment' ?
31. Describe in brief the duties of a Divisional Officer.
32. What are the criterias must be fulfilled before the execution of any work ?
33. When revised expenditure sanction is required ?
34. At what circumstances revised estimate must be prepared ?
35. Differentiate between 'Appropriation' and 'Re-appropriation'.
36. Differentiate between preliminary estimate and detailed estimate.
37. When sanction to an estimate is lapsed ?
38. What are the procedures to be followed on completion of a work ?
39. What are the actions to be taken on serious loss of immovable property ?
40. Describe the procedure for the settlement of accounts.
41. In which form Imprest Cash Account is maintained ?

42. When performance guarantee money of a contractor can be refunded ?
43. From which date validity of tender under three-envelope system is counted ?
44. What will be the classification of transaction "Cash found in excess on actual count in a Divisional Office".
45. What will be the classification of transaction "unclaimed amount of final bill of a Contractor"?
46. Define Schedule of rates.
47. Describe the term 'Sub-head of a work'.
48. What is the minimum compressive strength of 1st class brick and what is the limit of its water absorption capacity ?
49. What are the essential elements required to be constructed for earthquake resistance brick masonry work as specified in IS:4326-1993 ?
50. What are the alternatives provided in the Tripura PWD Schedule of rates 2011 for construction of Sub-base ?

51. Why cement concrete with volumetric mix proportion cannot be termed as concrete of specific grade ?
52. What should be the minimum thickness of pile cap ?
53. Mention the BIS Codes in respect of items related to water proofing treatment of buildings.
54. Describe in brief about the procedure of laying of Marble stones.
55. What should be the classification and dimension of locally available well burnt 1st class bricks and 2nd class bricks ?